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Canada Revenue Agency | Agence du revenu du Canada

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Authorize a Representative for Offline Access

Representatives

For online access to your client's information, do **not** fill out this form. Instead, go to **canada.ca/cra-sign-in-services** and sign in to Represent a Client.

Individuals, trustees, and businesses

As an individual, trustee, or business, you can **view, add, or modify an authorized representative online** using the online services at **canada.ca/cra-sign-in-services**.

Use this form to authorize a representative to communicate on your behalf with the Canada Revenue Agency (CRA) using only offline access (by phone, fax, mail, or in person) for several types of accounts. For more information, see **When to use this form** on page 3.

Step 1 – Account information

Use this section to identify all of the accounts you want the representative to access. Provide **both** the account number and name for each account.

SIN, TTN, or ITN | First name | Last name

Trust account number (**T**) | Trust name

Non-resident account number (**NR**) | Non-resident account name

If you identified a non-resident account number and have an associated CRA identifier, please provide it here:

Other CRA Identifier* | Type of CRA identifier (SIN, TTN, ITN, trust account number, or business number)

* Note that providing your other CRA identifier will not provide authorization for that account.

Business number | Business name

If you provided a business number, choose **one** of the following **business options**:

☐ **Option 1** – Give access to **all** my business number program accounts

☐ **Option 2** – Give access to **specific** business number program accounts

For a **list of supported program identifiers**, see page 3.

Program identifier (two letters)	**All reference numbers**		**A specific reference number** (four digits)
	☐	**or**	
	☐	**or**	

Step 2 – Representative information

Choose **one** of the following options and fill in the required information:

☐ **Option 1** – I am authorizing an **individual**

First name | Last name | Telephone number | Extension

☐ **Option 2** – I am authorizing a **firm**

Firm name | Telephone number | Extension

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Step 3 – Level of access

Choose **one** of the following levels:

☐ **Level 1** – Allow access **to information only**

The CRA can disclose information about your account to your representative.

☐ **Level 2** – Allow access **to information and to make certain account changes**

The CRA can disclose information about your account to your representative, and they can request to make certain changes on your account.

Step 4 – Authorization expiry date

If you want this authorization to expire, provide an expiry date.

Expiry date (YYYYMMDD): | | | | | | | | (optional)

Note: If there is no expiry date, the authorization will remain until you or someone with signing authority changes or cancels it.

Step 5 – Certification

You must have signing authority for the accounts identified in **Step 1**. The CRA may contact you for more information.

Choose the appropriate option:

I am the:

☐ taxpayer

☐ parent or legal guardian of a taxpayer under the age of 16

☐ legal representative (such as the executor, power of attorney, or trustee)

☐ owner (such as the sole proprietor, or a partner of a partnership)

☐ officer of a non-profit organization

☐ corporate director or corporate officer

☐ individual with delegated authority for the business account

The CRA will not process this form if your name does not match the one in the CRA's records. To avoid processing delays, verify that the CRA has complete and valid information on file for you **before** signing this form.

First name _____ Last name _____ Telephone number _____

I certify that the information given on this form is correct and complete.

Signature: _____ Date (YYYYMMDD): | | | | | | | |

Once filled out, **send this form to your tax centre** within **six months** of the date you signed it or the CRA will not process it. For more information, see page 4.

Personal information (including the SIN) is collected and used to administer or enforce the Income Tax Act and related programs and activities including administering tax, benefits, audit, compliance, and collection. The information collected may be disclosed to other federal, provincial, territorial, aboriginal or foreign government institutions to the extent authorized by law. Failure to provide this information may result in paying interest or penalties, or in other actions. Under the Privacy Act, individuals have a right of protection, access to and correction of their personal information, and to file a complaint with the Privacy Commissioner of Canada regarding the handling of their personal information. Refer to Personal Information Bank CRA PPU 005, CRA PPU 015, CRA PPU 047, CRA PPU 063, CRA PPU 094, CRA PPU 140, CRA PPU 165, CRA PPU 178, CRA PPU 218, CRA PPU 223, CRA PPU 224, CRA PPU 231, CRA PPU 232, CRA PPU 233, CRA PPU 234 and CRA PPU 235 on Info Source at **canada.ca/cra-info-source**.

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When to use this form

The CRA needs your permission to deal with a representative.

Use this form to give a representative offline access (by phone, fax, mail, or in person) to one or more of the following accounts:

- individual tax and benefit account
- trust account
- non-resident account
- business number program account

If your representative wants to submit documents electronically, **do not use** this form. Instead you or your representative must use one of the online services to authorize your representative. For more information, go to **canada.ca/cra-sign-in-services**.

Do not use this form to authorize a third party to act on your behalf for tax ruling or interpretation requests. For more information, see Income Tax Information Circular IC70-6, Advance Income Tax Rulings and Technical Interpretations, or GST/HST Memorandum 1.4, Excise and GST/HST Rulings and Interpretations Service.

Do not use this form **if both** of the following apply:

- You are a selected listed financial institution (SLFI) for goods and services tax/harmonized sales tax (GST/HST) purposes, or Quebec sales tax (QST) purposes, or both
- You have a GST/HST (RT) program account that includes QST information

Instead, use Form RC7259, Business Consent for Certain Selected Listed Financial Institutions. For more information, including the definition of an SLFI for GST/HST **and** QST purposes, go to **canada.ca/gst-hst-financial-institutions**.

Only fill out a new form if there are changes.

Your responsibilities

You should have a list of people with **proper authority** for your accounts. If your list changes, you need to let the CRA know right away. Send the CRA official documents about the change so the CRA's records are up to date. Other responsibilities include:

- making sure that the list of people with proper authority to sign this form is up to date in the CRA's files
- keeping representative information up to date
- monitoring and understanding what your representative is doing on your accounts
- reviewing services to which your representative has access
- deciding if your representative should continue to represent your accounts

You can see the level of access your representative has by using the online services at **canada.ca/cra-sign-in-services**. The CRA may add new services that your representative can access without your consent.

Delegated authority

To authorize a delegated authority for your business account, see the online services:

- My Business Account at **canada.ca/cra-sign-in-services**
- Represent a Client at **canada.ca/cra-sign-in-services**

Business number program accounts

A program account number has three parts:

- a nine-digit **business number** to identify the business
- a two-letter **program identifier** to identify the program type
- a four-digit **reference number** to identify each account a business has within a program type

List of supported program identifiers

You can use **only** the following program identifiers on this form:

- CT Fuel charge
- DT Digital services tax
- LT Luxury Tax
- RC Corporation income tax
- RD Excise duty
- RE Excise tax
- RG Air travellers security charge
- RN Excise tax on insurance premiums
- RP Payroll deductions, Canada Emergency Wage Subsidy, Canada Recovery Hiring Program, Tourism and Hospitality Recovery Program – Wage, Hardest-Hit Business Recovery Program – Wage
- RR Registered charities
- RT Goods and services tax/harmonized sales tax (GST/HST)
- RU Underused Housing Tax
- RZ Information returns: T5, T5007, T5008, T5013, T5018, TFSA, Shelter Allowance for Elderly Renters (SAFER), T2202 – Tuition and Enrolment Certificate, RRSP contribution receipts, RRSP and RRIF non-qualified investments, Pooled Registered Pension Plan (PRPP), Part XVIII – International Exchange of Information on Financial Accounts, Part XIX – International Exchange of Information on Financial Accounts, Part XX – Reporting Rules for Digital Platform Operators
- ZA Canada Emergency Rent Subsidy, Tourism and Hospitality Recovery Program – Rent, Hardest-Hit Business Recovery Program – Rent

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Where to send your form

Fill out the form and send it to the applicable CRA tax centre listed below.

If you are completing this form in **French**, except for non-resident account requests, or if you live in the province of **Quebec**, send the form to: **Jonquière Tax Centre** 2251 René-Lévesque Boulevard Jonquière QC G7S 5J2
If you live in the province of **Ontario** or **outside Canada** (non-resident), and for **all non-resident account requests**, send the form to: **Sudbury Tax Centre** Post Office Box 20000, Station A Sudbury ON P3A 5C1
If you live **anywhere else in Canada**, send the form to: **Winnipeg Tax Centre** Post Office Box 14000, Station Main Winnipeg MB R3C 3M2

For more information, go to **canada.ca/tax-centres**.

Cancel authorization

To cancel your representative's authorization, go to **canada.ca/cra-sign-in-services** or send your filled out Form AUT-01X, Cancel Authorization for a Representative, to the appropriate CRA tax centre listed on that form.